AMENDMENTS TO THE SPECIFICATION

Please amend the paragraph beginning on page 17, line 11 as follows:

As shown in Fig. 3B, the machining faces of non-rotational blade tool 9 are divided into the two parts, side face cutting blade (<u>i.e.</u>, <u>cutting edge</u>) 9B for wrap 1B and tip end face cutting blade 9C for end plate 1A. This divided structure suppresses the load during machining from being accumulated. Also, machining by two faces of non-rotational toll 9, provides a longer service life to non-rotational tool 9.